

COUNTY OF ORANGE
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED JUNE 30, 2001
(In Thousands)

	Proprietary Fund Types		Fiduciary Fund Type	Total
	Enterprise	Internal Service	Nonexpendable Trust	(Memorandum Only)
Cash Flows From Operating Activities:				
Operating Income (Loss)	\$ 52,030	\$ (18,572)	\$ 3	\$ 33,461
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) By Operating Activities:				
Depreciation	25,551	4,587	--	30,138
Provision for Landfill Site Closure/Postclosure Costs	10,494	--	--	10,494
Fines, Forfeitures and Penalties	36	--	--	36
Other Nonoperating Revenues	932	--	--	932
(Increases) Decreases In:				
Deposits In-Lieu of Cash	2,592	--	--	2,592
Accounts Receivable	1,766	(5)	--	1,761
Deposits Receivable	3	--	--	3
Due From Other Funds	262	(1,861)	--	(1,599)
Due From Other Governmental Agencies	(627)	10	--	(617)
Prepaid Costs	(974)	--	--	(974)
Inventory of Materials and Supplies	--	12	--	12
Increases (Decreases) In:				
Accounts Payable	(3,780)	13	--	(3,767)
Salaries and Employee Benefits Payable	23	(7)	--	16
Deposits From Others	2,689	--	--	2,689
Due to Other Funds	(3,770)	(81)	--	(3,851)
Due to Other Governmental Agencies	1,013	(27)	--	986
Insurance Claims Payable	--	7,976	--	7,976
Compensated Employee Absences Payable	87	28	--	115
Arbitrage Rebate Payable	69	--	--	69
Deferred Revenue	(544)	(369)	--	(913)
Landfill Site Closing Disbursements	(544)	--	--	(544)
Total Adjustments	35,278	10,276	--	45,554
Net Cash Provided (Used) By Operating Activities	87,308	(8,296)	3	79,015
Cash Flows From Noncapital Financing Activities:				
Operating Transfers Out	(16,042)	(755)	--	(16,797)
Intergovernmental Revenues	246	--	--	246
Net Cash Used By Noncapital Financing Activities	(15,796)	(755)	--	(16,551)
Cash Flows From Capital and Related Financing Activities:				
Acquisition of Capital Assets	(24,507)	(3,429)	--	(27,936)
Principal Paid on Bonds	(12,860)	--	--	(12,860)
Interest Paid on Long-Term Debt	(14,132)	--	--	(14,132)
Capital Contributions	5,646	128	--	5,774
Operating Transfers In	--	905	--	905
Proceeds From Sale of Fixed Assets	58	96	--	154
Net Cash Used By Capital and Related Financing Activities	(45,795)	(2,300)	--	(48,095)
Cash Flows From Investing Activities:				
Interest on Investments	22,835	8,131	14	30,980
Sale/Maturities of Investments	(3,912)	--	--	(3,912)
Net Cash Provided By Investing Activities	18,923	8,131	14	27,068
Net Increase (Decrease) In Cash and Cash Equivalents	44,640	(3,220)	17	41,437
Cash and Cash Equivalents - Beginning of Year	357,215	129,764	211	487,190
Cash and Cash Equivalents - End of Year	\$ 401,855	\$ 126,544	\$ 228 ⁽¹⁾	\$ 528,627
(1) Included in the \$ 1,944,759 reported for Trust and Agency Funds				
Reconciliation of Cash and Cash Equivalents to Balance Sheet Accounts				
Pooled Cash/Investments	\$ 314,079	\$ 126,489	\$ 228	\$ 440,796
Pooled Cash/Investments - Closure Costs	41,996	--	--	41,996
Cash Equivalents/Specific Investments	26,435	--	--	26,435
Imprest Cash Funds	49	55	--	104
Restricted Cash and Investments with Trustee	19,296 ⁽²⁾	--	--	19,296
Total Cash and Cash Equivalents	\$ 401,855	\$ 126,544	\$ 228	\$ 528,627
(2) Does not include \$10,028 from Waste Management and \$19,339 from Airport nonliquid Restricted Cash and Investments with Trustee.				

The notes to the financial statements are an integral part of this statement.